

**Illinois Department of Revenue
Regulations**

Title 86 Part140 Section 140 Table of Contents

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 140
SERVICE OCCUPATION TAX

SUBPART A: NATURE OF TAX

Section	
140.101	Basis and Rate of the Service Occupation Tax
140.105	Calculation of Tax Incurred by Servicemen – Threshold Determination of Cost Ratio
140.106	When Cost Ratio is 35% or Greater, Service Occupation Tax Liability Is Incurred by Servicemen on Their Selling Price
140.108	"De Minimis" Servicemen Who Incur Use Tax on Their Cost Price
140.109	"De Minimis" Servicemen Who Incur Service Occupation Tax on Their Cost Price
140.110	Example of Methods Used by Servicemen to Determine Liability
140.115	Occasional Sales to Servicemen by Suppliers (Repealed)
140.120	Meaning of Serviceman
140.124	Commercial Distribution Fee Sales Tax Exemption
140.125	Examples of Nontaxability
140.126	Taxation of Food, Drugs and Medical Appliances
140.127	Service Provided to Persons Who Lease Tangible Personal Property to Exempt Hospitals
140.128	Persons Who Lease Tangible Personal Property to Governmental Bodies
140.129	Taxation of Seminar Materials
140.130	Suppliers of Printers (Repealed)
140.135	Sales of Drugs and Related Items, to or by Pharmacists (Repealed)
140.140	Other Examples of Taxable Transactions
140.141	Warranty Repairs
140.145	Multi-Service Situations

SUBPART B: DEFINITIONS

Section	
140.201	General Definitions

SUBPART C: BASE OF THE TAX

Section	
140.301	Cost Price
140.305	Refunds by Supplier or Serviceman

SUBPART D: TAX RETURNS

Section	
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- 140.401 Monthly Returns When Due – Contents of Returns
- 140.405 Annual Tax Returns
- 140.410 Final Return
- 140.415 Taxpayer's Duty to Obtain Form
- 140.420 Annual Information Returns by Servicemen
- 140.425 Filing of Returns for Serviceman Suppliers by their Suppliers Under Certain Circumstances
- 140.430 Incorporation by Reference

SUBPART E: INTERSTATE COMMERCE

- Section
- 140.501 Sales of Service Involving Property Originating in Illinois
- 140.505 Sales of Service Involving Property Originating Outside of Illinois (Repealed)

SUBPART F: REGISTRATION UNDER THE SERVICE OCCUPATION TAX ACT

- Section
- 140.601 General Information

SUBPART G: BOOKS AND RECORDS

- Section
- 140.701 Requirements

SUBPART H: PENALTIES, INTEREST AND PROCEDURES

- Section
- 140.801 General Information

SUBPART I: WHEN OPINIONS FROM THE DEPARTMENT ARE BINDING

- Section
- 140.901 Written Opinions

SUBPART J: COLLECTION OF THE TAX

- Section
- 140.1001 Payment of Tax
- 140.1005 Receipt to be Obtained for Tax Payments
- 140.1010 Payment of Tax Directly to the Department (Repealed)
- 140.1015 Itemization of the Tax by Suppliers (Repealed)
- 140.1020 Use of Bracket Chart
- 140.1025 Advertising in Regard to the Tax

SUBPART K: TIMELY MAILING TREATED AS TIMELY FILING AND PAYING –MEANING OF DUE DATE WHICH FALLS ON SATURDAY, SUNDAY OR A HOLIDAY

- Section
- 140.1101 Filing of Documents with the Department

SUBPART L: LEASED PORTIONS OF LESSOR'S BUSINESS SPACE

Section

- 140.1201 When Lessee of Premises May File Return for Leased Department
- 140.1205 When Lessor of Premises Should File Return for Leased Department
- 140.1210 Meaning of "Lessor" and "Lessee" in this Regulation

SUBPART M: USE OF EXEMPTION CERTIFICATES

Section

- 140.1301 When Purpose of Serviceman's Purchase is Known (Repealed)
- 140.1305 When Purpose of Serviceman's Purchase is Unknown
- 140.1310 Blanket Percentage Exemption Certificates (Repealed)

SUBPART N: CLAIMS TO RECOVER ERRONEOUSLY PAID TAX

Section

- 140.1401 Claims for Credit – Limitations – Procedure
- 140.1405 Disposition of Credit Memoranda by Holders Thereof
- 140.1410 Refunds
- 140.1415 Interest

SUBPART O: DISCONTINUATION OF A BUSINESS

Section

- 140.1501 Procedures

SUBPART P: NOTICE OF SALES OF GOODS IN BULK

Section

- 140.1601 Requirements and Procedures

SUBPART Q: POWER OF ATTORNEY

Section

- 140.1701 General Information

AUTHORITY: Implementing the Service Occupation Tax Act [35 ILCS 115] and authorized by Section 2505-100 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-100].

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